

SENATE BILL 45

By Tracy

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4 and Title 67, Chapter 6, relative to
required reporting on aviation fuel sales.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-407, is amended by deleting the section in its entirety and by substituting instead the following language:

67-6-407. Each dealer of aviation fuel shall file an additional monthly report stating the total amount in gallons of aviation fuel sold and the dollar amount collected from such sales during the most recent sales tax reporting period. The report shall be supplemental to any other report required by the commissioner or the department and shall be on a form prescribed by the department. A failure to file the report shall result in a civil penalty to be determined by the commissioner pursuant to the authority contained in § 67-6-402.

SECTION 2. This act shall take effect July 1, 2011, at 12:01 a.m., the public welfare requiring it.